



DR NKOSAZANA DLAMINI ZUMA MUNICIPALITY

RATES POLICY 2019/2020

DR NLOSAZANA DLAMINI ZUMA MUNICIPALITY RATES POLICY

Date Approved:	
Effective Date:	1 July 2019

PART ONE: PREAMBLE

Whereas:

- 1.1 Section 229 of the Constitution of the Republic of South Africa (Act 108 Of 1996) provides that a municipality may impose rates on property;
- 1.2 The Local Government: Municipal Property Rates Act (Act 6 of 2004) regulates the power of a municipality to impose rates on property;
- 1.3 In terms of the Property Rates Act a municipality:
 - 1.3.1 May levy a rate on property in its area; and
 - 1.3.2 Must exercise its power to levy a rate on property subject to:
 - (a) Section 229 and any other applicable provisions of the Constitution;
 - (b) The provisions of the Property Rates Act; and
 - (c) Its Rates Policy;
- 1.4 The Council of the Dr Nkosazana Dlamini Zuma Municipality has resolved to levy rates on the market value of all rateable properties within its area of jurisdiction;
- 1.5 The municipality must, with regard to section 3 of the Municipal Property Rates Act (the Act), draft and adopt a Rates Policy consistent with the provisions of the Act on the levying of rates in the municipality.
- 1.6 Revenue raised from property rates will be used to fund services that benefit the community as a whole as opposed to individual households. These services include but not limited to the maintenance of streets, roads,

sidewalks, lighting, storm drainage facilities, municipal and recreational facilities, cemeteries as well as the municipal administration in general.

- 1.7 In terms of section 4 of the Local Government: Municipal Systems Act (Act 32 of 2000), the municipality has the right to finance the affairs of the municipality by imposing, inter-alia, rates on property; and
- 1.8 In terms of section 62 of the Local Government: Municipal Finance Act (Act 56 of 2003), the Municipal Manager must ensure that the municipality has and implements a rates policy.

PART TWO: DEFINITIONS

All words and phrases in this policy shall have the same meaning and interpretation as assigned in terms of the Municipal Property Rates Act – Act 6 of 2004 – (the Act) and for this purpose lists hereunder the definitions used in the Act.

“In this Act, unless the context indicates otherwise:

Agent

In relation to the owner of a property, means a person appointed by the owner of the property:

- (a) to receive rental or other payments in respect of the property on behalf of the owner; or
- (b) To make payments in respect of the property on behalf of the owner.

Agricultural purposes

Means property that is used primarily for agricultural purposes but, without derogating from section 9, excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for the purpose of eco-tourism or for the trading in or hunting of game;

As per the Circular on the rating of property categories regulated in terms of the municipal property rates

regulations on the rate ratio between the residential and non-residential properties (Gazette No. 32061 and 32062, issued on 27 March 2009) – the Agricultural rate ratio is the effective rate inclusive of any rebates applied by the Municipality. The agricultural ratio takes into account the extent of services provided by the municipality; the contribution of agriculture to the local economy; the extent to which agriculture assists in meeting the service delivery and development obligations of the municipality; and the contribution of Agriculture to the social and economic welfare of farm workers. Based on this, there is no obligation on the Municipality to give further reductions, exemptions over and above the prescribed ratio

Annually	Means once every financial year.
Appeal board	Means a valuation appeal board established in terms of Section 56.
Assistant Municipal Valuer	A person designated as an assistant municipal valuer in terms of Section 35(1) or (2).
Category	<p>(a) In relation to property, means a category of properties determined in terms of Section 8; and</p> <p>(b) In relation to owners of properties, means a category of owners determined in terms of Section 15(2)</p>
Data-collector	Means a person designated as a data-collector in terms of section 36
Date of valuation	Means the date determined by a municipality in terms of Section 31(1)
District Municipality	Means a municipality that has municipal executive and legislative authority in an area that includes more than

one municipality, and which is described in Section 155 (1) of the Constitution as a category C Municipality.

Effective date

- (a) In relation to a valuation roll, means the date on which the valuation roll takes effect in terms of Section 32(1); or
- (b) In relation to a supplementary valuation roll, means the date on which a supplementary valuation roll takes effect in terms of Section 78(2)(b)

Exclusion

In relation to a municipality's rating power, means a restriction of that power as provided for in Section 17

Exemption

In relation to the payment of a rate, means an exemption granted by a municipality in terms of Section 15

Financial year

Means the period starting from 1 July in a year to 30 June the next year.

Income Tax Act

Means the Income Tax Act, 1962 (Act No. 58 of 1962)

Land reform beneficiary

In relation to a property, means a person who:

- (a) acquired the property through:
 - (i) the Provision of Land and Assistance Act, 1993 (Act No. 126 of 1993); or
 - (ii) the Restitution of Land Rights Act, 1994 (Act No. 22 of 1944);
- (b) holds the property subject to the Communal Property Associations Act, 1996 (Act No. 28 of 1996); or
- (c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to Section 25(6) and (7) of the

Constitution be enacted after this Act has taken effect.

Land Tenure right

Means a land tenure right as defined in section 1 of the Upgrading of Land Tenure Rights Act, 1991 (Act No. 112 of 1991);

Local community

In relation to a municipality:

(a) means that body of persons comprising:

- (i) the residents of the municipality;
- (ii) the ratepayers of the municipality;
- (iii) any civic organisations and non-governmental, private sector or labour organisations or bodies which are involved in local affairs within the municipality; and
- (iv) visitors and other people residing outside the municipality who, because of their presence in the municipality, make use of services or facilities provided by the municipality; and

(b) Includes, more specifically, the poor and other disadvantaged sections of such body of persons.

Local Municipality

Means a municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in Section 155(1) of the Constitution as a category B municipality.

Market Value

In relation to a property, means the value of the property determined in accordance with Section 46.

MEC for Local Government

Means the member of the Executive Council of a province who is responsible for local government in that province.

Metropolitan Municipality	Means a municipality that has exclusive executive and legislative authority in its area, and which is described in Section 155(1) of the Constitution as a category A municipality.
Minister	Means the cabinet member responsible for local government
Multiple purposes	In relation to a property, means the use of a property for more than one purpose, subject to section 9
Municipal Council or Council	Means a municipal council referred to in Section 18 of the Municipal Structures Act.
Municipal Finance Management Act	Means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);
Municipal Manager	Means a person appointed in terms of Section 82 of the Municipal Structures Act;
Municipal Structures Act	Means the Local Government: Municipal Structures Act, 1988 (Act No. 117 of 1998).
Municipal Systems Act	Means the Local Government: Municipal Systems Act 2000 (Act No. 32 of 2000).
Municipal Valuer or Valuer of a Municipality	Means a person designated as a municipal valuer in terms of Section 33(1);
Newly rateable property	Means any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding: <ul style="list-style-type: none"> (a) a property which was incorrectly omitted from a valuation roll and for that reason was not rated

before that date; and

- (b) A property identified by the Minister by notice in the Gazette where the phasing in of a rate is not justified.

Occupier

In relation to a property, means a person in actual occupation of a property, whether or not that person has a right to occupy the property;

Office bearer

In relation to places of public worship, means the primary person who officiates at services at that place of worship;

Official residence

in relation to places of public worship, means-

- (a) a portion of the property used for residential purposes; or
- (b) one residential property, if the residential property is not located on the same property as the place of public worship, registered in the name of a religious community or registered in the name of a trust established for the sole benefit of a religious community and used as a place of residence for the office bearer;

Organ of State

Means an organ of state as defined in Section 239 of the Constitution.

Owner

- (a) In relation to a property referred to in paragraph (a) of the definition of property, means a person in whose name ownership of the property is registered;
- (b) In relation to a right referred to in paragraph (b) of the definition of property, means a person in whose name the right is registered;
 - (A) in relation to a time sharing interest contemplated in the Property Time-sharing Control Act, 1983 (Act No. 75 of 1983),

means the management association contemplated in the regulations made in terms of section 12 of the Property Time-sharing Control Act, 1983, and published in Government Notice R327 of 24 February 1984;

- (B) in relation to a share in a share block company, the share block company as defined in the Share Blocks Control Act, 1980 (Act No. 59 of 1980);
 - (C) in relation to buildings, other immovable structures and infrastructure referred to in section 17(1)(f), means the holder of the mining right or the mining permit;
- (c) In relation to a land tenure right referred to in paragraph (c) of the definition of property , means a person in whose name the right is registered or to whom it was granted in terms of legislation; or
- (d) In relation to public service infrastructure referred to in paragraph (d) of the definition of property, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of “publicly controlled”, provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:
- (i) A trustee, in the case of a property in a trust excluding state trust land;
 - (ii) An executor or administrator, in the case of a property in a deceased estate;
 - (iii) A trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;
 - (iv) A trustee or liquidator, in the case of a property in the estate of a person under

judicial management:

- (v) A curator, in the case of a property in the estate of a person under curatorship;
- (vi) vi)A person in whose name a usufruct or other personal servitude is registered, in the case of a property that is registered in the name of the municipality and is leased by it; or
- (vii) A buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer;
- (viii) a lessee, in the case of property to which a land tenure right applies and which is leased by the holder of such right; or
- (viii) a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer;

Permitted use

In relation to a property, means the limited purposes for which the property may be used in

terms of:

- a) any restrictions imposed by:
 - (i) a condition of title;
 - (ii) a provision of a town planning or land use scheme; or
- b) any legislation applicable to any specific property or properties; or
- c) any alleviation of any such restrictions;

Person	Includes an organ of state.
Place of public worship	means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium: Provided that the property is— <ul style="list-style-type: none"> (a) registered in the name of the religious community; (b) registered in the name of a trust established for the sole benefit of a religious community; or (c) subject to a land tenure right;
Prescribe	Means prescribe by regulation in terms of section 83 of the Act
Property	Means: <ul style="list-style-type: none"> a) immovable property registered in the name of a person, including, in the case of a sectional title unit registered in the name of a person/legal entity; b) a right registered against immovable property in the name of a person/legal entity, excluding a mortgage bond registered against the property; c) a land tenure right registered in the name of a person/legal entity or granted to a person/legal entity in terms of legislation; or d) public service infrastructure;
Property Register	Means a register of properties referred to in Section 23.
Protected area	Means an area that is or has to be listed in the register referred to in Section 10 of the Protected Areas Act.
Protected Areas Act	Means the National Environmental Management: Protected Areas Act, 2003

Publicly controlled

Means owned by or otherwise under the control of an organ of state, including:

- a) a public entity listed in the Public Finance Management Act, 1999 (Act No.1 of 1999);
- b) A municipality; or
- c) A municipal entity as defined in the Municipal Systems Act

Public Service Infrastructure

Means publicly controlled infrastructure of the following kinds:

- a) National, provincial or other public roads on which goods , services or labour move across a municipal boundary;
- b) Water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;
- c) Power stations, power substations or power lines forming part of an electricity scheme serving the public.
- d) Gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;
- e) railway lines forming part of a national railway system;
- f) Communication towers, masts, exchanges or lines forming part of a communication system serving the public;

i. Runways, aprons and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for air navigation purposes; Breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels;

g) Any other publicly controlled infrastructure as may be prescribed; or

h) Rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs (a) and (i)

Public service purposes

in relation to the use of a property, means property owned and used by an organ of state as—

(a) hospitals or clinics;

- (b) schools, pre-schools, early childhood development centres or further education and training colleges;
- (c) national and provincial libraries and archives;
- (d) police stations;
- (e) correctional facilities; or
- (f) courts of law,

but excludes property contemplated in the definition of "public service infrastructure";

Rate	Means a municipal rate on property envisaged in section 229 (1) (a) of the Constitution;
Rateable property	Means a property on which a municipality may in terms of Section 2 levy a rate, excluding property fully excluded from the levying of rates in terms of Section 17
Ratio	in relation to section 19, means the relationship between the cent amount in the Rand applicable to residential properties and different categories of non-residential properties: Provided that the two relevant cent amounts in the Rand are inclusive of any relief measures that amount to rebates of a general application to all properties within a property category;
Rebate	In relation to a rate payable on a property, means a discount granted in terms of Section 15 on the amount of the rate payable.
Reduction	In relation to a rate payable on a property, means the lowering in terms of section 15 of the amount for which the property was valued and the rating of that property

at the lower amount.

Register

a) means to record in a register in terms of –

- (i) the Deeds Registries Act, 1937 (Act No. 47 of 1937); or
- (ii) the Mining Titles Registration Act, 1967 (Act No. 16 of 1967); and

b) Includes any other formal act in terms of any other legislation to record :

- (i) a right to use land for or in connection with mining purposes; or
- (ii) a land tenure right;

Residential property

Means a property included in a valuation roll in terms of section 48(2)(b) in respect of which the primary use or permitted use is for residential purposes without derogating from section 9;

Sectional Titles Act

The Sectional Titles Act, 1986 (Act No. 95 of 1986)

Sectional Title Scheme

A scheme defined in Section 1 of the Sectional Titles Act;

Sectional title unit

A unit defined in Section 1 of the Sectional Titles Act

Specified public benefit activity

An activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act.

State Trust Land

Means land owned by the state:

- a) in trust for persons communally inhabiting the land in terms of a traditional system of land tenure;
- b) over which land tenure rights were registered or granted; or

- c) which is earmarked for disposal in terms of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994)

This Act

Includes any regulations made in terms of section 83 of the Local Government: Municipal Property Rates Act

Other Definitions

Act

Means the Local Government: Municipal Property Rates Act (Act 6 of 2004)

Asset Threshold

Means the total market value of the assets owned by a person.

Child Headed Household

Means a household recognized as such in terms of section 137 of the Children's Amendment Act, 41 of 2007.

Disabled

Means a person who qualifies to receive relief in terms of the Social Services Act, 1992 (Act No. 59 of 1992) or has been certified as disabled by a medical practitioner;

Disaster

Means a disaster within the meaning of the Disaster Management Act (57 of 2002); or any other serious adverse social or economic condition.

Farm Property

Means a property recorded in the Deeds Registry Database as being a farm under the heading 'Property Type'.

Indigent owner

Means an owner of property who is in permanent occupation of the property and qualifies for indigent relief in terms of the municipality's indigent policy.

The Municipality

Means the Dr Nkosazana Dlamini Zuma Municipality;

Owners of property in an area affected by a disaster

Means owners of property situated within an area affected by:

	<ul style="list-style-type: none"> a) a disaster within the meaning of the Disaster Management Act 57 of 2002; b) any other serious adverse social or economic conditions;
Municipal Valuation	Means a valuation of a rateable property within the municipal area by the municipal valuer in terms of the Act.
Pensioner	<p>Means</p> <ul style="list-style-type: none"> a) a person in receipt of a social pension; or b) a person over the age of 60 years and who meets the threshold criteria; or c) a person who has retired prematurely from employment due to medical reasons and who meets the threshold criteria
Retiree	Means a person who has retired from employment in terms of that persons employment or who has reached the age of a pensioner;
"Non-profit organization"	Means any organization which is registered in terms of the Non- profit Organizations Act.
Smallholding	Means a property zoned for Residential usage in terms of an adopted Town Planning Scheme.
Value	Means a market value as intended in the Act.

PART THREE: THE PURPOSE OF THE POLICY

3. The purpose of this policy is to:

- 3.1 Comply with the provisions of the Municipal Property Rates Act, specifically with section 3 thereof;
- 3.2 Give effect to the principles outlined hereunder;
- 3.3 Ensure the equitable treatment of persons liable for rates;
- 3.4 Determine the methodology and to prescribe procedures for the implementation of the Act;
- 3.5 Determine criteria to be applied for the levying of differential rates for different categories of properties;
- 3.6 Determine or provide criteria for the determination of categories of properties and categories of owners of properties;
- 3.7 Determine criteria to be applied for granting exemptions, rebates and reductions;
- 3.8 Determine how the municipality's powers must be exercised in relation to multi- purpose properties;
- 3.9 Determine measures to promote local economic and social development; and
- 3.10 Identify which categories of properties the municipality has elected not to rate as provided for in section 7 of the Act.

PART FOUR: FUNDAMENTAL PRINCIPLES OF THIS POLICY

4. The principles of the policy are to ensure that:

- 4.1 The power of the municipality to impose rates on property within its area will not be exercised in a way that materially and unreasonably prejudices national economic policies, economic activities or the national mobility of goods, services, capital or labour as prescribed in terms of Section 229 of the Constitution of the Republic of South Africa;
- 4.2 All ratepayers, in a specific category, as determined by council from time to time, will be treated equitably;

- 4.3 Property rates will be assessed on the market value of all rateable properties in the jurisdiction of the municipality and for the purpose of generating revenue to balance the budget after taking into account:
 - 4.3.1 Profits generated on trading and economic services; and
 - 4.3.2 The amounts required to finance exemptions, rebates and reductions of rates as approved by the municipal council from time to time;
- 4.4 Property rates will not be used to subsidize trading and economic services;
- 4.5 The rates income generated by the municipality will take into account relief measures to address the social and economic needs of the community;
- 4.6 This Policy will be developed in consultation with the community and in compliance with a process of community participation in terms of Chapter 4 of the Municipal Systems Act.

PART FIVE: IMPLEMENTATION OF THIS POLICY AND EFFECTIVE DATE

- 5.1 This policy takes effect from 1 July 2019, being the effective date of the Third valuation roll prepared by the municipality in terms of the Municipal Property Rates Act, and must accompany the municipality's budget for the financial year.
 - 5.1.1. The municipality must, after Council resolves to adopt the Rates levied, publish in the Provincial Gazette and media, to advertise for public awareness as well as post a notice on the Municipal website for no less than thirty (30) days.
- 5.2 The Rates Policy must be reviewed annually, and if necessary amended by the Municipal Council, such amendments to be effected in conjunction with

the Municipality's annual budget in terms of Sections 22 and 23 of the Municipal Financial Management Act.

- 5.3 The Municipality will adopt by-laws to give effect to the implementation of its Rates Policy and such by-laws must be read in conjunction with this policy. The rates by-laws may differentiate between:

5.3.1 categories of properties; and

5.3.2 Categories of owners of properties.

- 5.4 The adopted by-laws may be reviewed annually, and if necessary be amended by the Municipal Council, in conjunction and in accordance with the Rates Policy.

PART SIX: EQUITABLE TREATMENT OF RATEPAYERS

- 6.1 This municipality is committed to treating all ratepayers on an equitable basis. "Equitable" does not necessarily mean "equal" treatment of ratepayers. The circumstances of each category of owner or category of property will be considered in a fair manner and within the limitations set out in the Act. The Municipality must adopt measures to ensure equitable and fair treatment of ratepayers.
- 6.2 Any differentiation in the levying of rates must not constitute unfair discrimination.

PART SEVEN: DISCRETIONARY DECISIONS ADOPTED BY THE

7. It is recorded that the Municipality has adopted the following resolutions:
- 7.1 When levying rates, a municipality must, subject to subsection (2), levy rates on all rateable property in its area.;
- 7.2 To determine the date of implementation of the Third General Valuation as being 1 July 2017;
- 7.3 To determine the date of valuation of the Third General Valuation as being 1 July 2016;

To levy different cents in the rand for different categories of rateable property; determined in terms of Section 8

- 7.4 That the categories of properties for the purpose of differential rating are those specified in this Policy document;
- 7.5 That the criteria for the assessment of market value in terms of section 8(1) of the Act shall be Actual Use and where the land is vacant, on permitted use;
- 7.6 To determine that the valuations for multiple-purpose usage will be assessed according to the dominant use of the property according to value;
- 7.7 To rate public service infrastructure (excluding municipal public service infrastructure) that is identifiable and to which a market related value can be determined, with the proviso that the municipality may extend this annually to include other identifiable entities as the data set is developed; and
- 7.8 To not rate properties of which the municipality is the owner, except where leased to a third party.

PART EIGHT: CATEGORIES OF PROPERTIES FOR DIFFERENTIAL RATING PURPOSES

Subject to section 19, a municipality may in terms of the criteria set out in its rates policy levy different rates for different categories of rateable property, determined in subsection (2) and (3), which must be determined according to the—

- (a) use of the property;
 - (b) permitted use of the property; or
 - (c) a combination of (a) and (b).
- (2) A municipality must determine the following categories of rateable property in terms of subsection (1): Provided such property category exists within the municipal jurisdiction:
- (a) Residential properties;

- (b) industrial properties;
 - (c) business and commercial properties;
 - (d) agricultural properties
 - (f) properties owned by an organ of state and used for public service purposes;
 - (g) public service infrastructure properties;
 - (h) properties owned by public benefit organisations and used for specified public benefit activities;
 - (i) properties used for multiple purposes, subject to section 9; or
 - (j) any other category of property as may be determined by the Minister, with the concurrence of the Minister of Finance, by notice in the Gazette.
- (3) In addition to the categories of rateable property determined in terms of subsection (2), a municipality may determine additional categories of rateable property, including vacant land: Provided that, with the exception of vacant land, the determination of such property categories does not circumvent the categories of rateable property that must be determined in terms of subsection (2).
- (4)
- (a) Where a municipality can, on good cause, show that there is a need to sub-categorise the property categories listed in subsection (2), a municipality must apply to the Minister in writing for authorisation to create one or more of such sub-categories.
 - (b) Such application must—
 - (i) be accompanied by a motivation for such sub-categorisation;
 - (ii) demonstrate that such sub-categorisation is not in contravention of section 19; and

(iii) reach the Minister at least 15 months before the start of the municipal financial year in which the municipality envisages levying a rate on such sub-categorised property

8.2.1 Residential Property

Means properties whose dominant use is used for residential purposes both Urban and rurally situated within the Dr Nkosazana Dlamini Zuma Municipal boundary.

8.2.2 Residential Smallholding Property

Means properties are generally up to 30 hectares in extent and the dominant use is for residential purposes, both Urban and rurally situated. It is therefore categorised in terms of Section 8(2)(f)(ii) of the Act

8.2.3 Business, Commercial and Industrial Property

Means properties envisaged in section 8(2)(c), (d)(ii) and (f)(iv) and 8(2)(b) and (f)(iii) of the Act.

8.2.4 Agricultural Property

Means property envisaged in section 8(2)(d)(i), (e) and (f)(i) of the Act.

8.2.6 State Owned Property

Means property owned and used by the state excluding the kinds of publicly controlled infrastructure listed in the definition of Public Service Infrastructure.

8.2.7 Public Service Infrastructure

Means property as defined in the MPRA

8.2.8 Public Benefit Organisation Property

Means property owned by a Public benefit Organisation and used for any specified Public benefit activities listed in Part 1 of the ninth schedule to the Income Tax Act. They include education and development, health care, welfare and humanitarian clinics. They are categorized in terms of Section 8(2)(q) of the Act.

8.2.9 Tourism and Hospitality – Rural

Means properties predominantly used for Tourism & Hospitality purposes
They service the tourism and hospitality sector e.g. hotels, B&B

establishments, lodges. The dominant use of the property is for hospitality purposes and is therefore categorized in terms of Section 8(2)(d)(iv) of the Act.

8.2.10 Other Property

Means any property determined by the Municipality which is not associated with any of the categories of property listed above.

- 8.3 It is recorded that in terms of section 19 of the Act, a Municipality may not levy:
- 8.3.1 different rates on residential properties, except as provided for in sections 11(1)(b), 21 and 89 of the Act;
 - 8.3.2 a rate on non-residential properties that exceeds a prescribed ratio to the rate on residential properties determined in terms of section 11(1)(a) of the Act;
 - 8.3.3 rates which unreasonably discriminate between categories of non-residential properties; or
 - 8.3.4 Additional rates except in Special Rating Areas as provided for in the Act.
- 8.4 Rating will be done predominantly as per dominant use of property and geographic area in which the property is situated. However, there are cases where differential rating will be applied in the Dr Nkosazana Dlamini Zuma Municipality.
- 8.5 The criteria for weighting the categories determined above, for the purpose of determining rate randages for each category, must take account of the following :
- 8.5.1 The general economic and financial strength or weakness of owners of a category of property compared to other categories;
 - 8.5.2 The reliance or otherwise of the owners of specific categories of property on services supplied by the Municipality;
 - 8.5.3 The weighting adopted by other Municipalities of similar structure, size and value as the Dr Nkosazana Dlamini Zuma Municipality;
 - 8.5.4 The strategic importance of a category of property with reference to the aims and objectives of the Dr Nkosazana Dlamini Zuma Council and the Government of the Republic as a whole (such as social, economic and developmental issues); and

8.5.5 The nature of the category of property, including its sensitivity to rating (for example agricultural properties used for agricultural purposes).

8.6 Impermissible to levy Rates – S17 of the MPRA

8.6.1 First (1st) R 50,000 of the Municipal Value of a residential property and the First (1st) R 15,000 of the Municipal Value of a multiple use property

8.6.2 Property registered in the name of and used as a place of worship including residence occupied by that of the office bearer.

8.7 The criteria for weighting the categories of properties determined above for the purpose of determining rate randages for each category, must take account of the Municipal Property Rates Regulations on a Rate Ratio between Residential and Non Residential Properties as published under Government Notice no. 33016 of 2010.

8.8 With due regard to the above, the following ratios are determined for differential rating purposes:

The rate on the categories on non-residential properties listed in the first column of this table may not exceed the ratio to the rate on residential properties listed in the second column of the table. The first number in the ratio represents residential property.	
Category of Property	Ratio in relation to residential property
Residential & Residential Small Holding	1: 1
Business, Commercial and Industrial	1: 2
Agricultural	1: 0.25
State-owned	1: 1
Public Service Infrastructure	1: 0.25 (or a percentage (%) determined by the Minister
Public Benefit Organisation	1: 0.25
Public Service Purposes	1: 0.25
Tourism and Hospitality <ul style="list-style-type: none"> Rural 	<ul style="list-style-type: none"> 1:0.5
properties to which the provisions of the National Heritage Resources Act, 1999 (Act No. 25 of 1999), apply, or an institution that has been declared to be subject to the	1: 0.25

Cultural Institutions Act, 1998 (Act No. 119 of 1998)	
Any property determined by the municipality which is not associated with any of the above listed categories	1: 0.25

PART NINE: RELIEF MEASURES FOR RATEPAYERS

- 9.1 The Municipality has considered the need and desire to grant relief to specific categories of owners of properties and owners of specific categories of properties with a view to providing for appropriate measures to alleviate the impact of the rates burden on them.
- 9.2 The municipality will not grant relief in respect of the payment of rates other than by way of an exemption, rebate or reduction provided for in this policy and granted in terms of section 15 of the Act to:
- 9.2.1 A specified category of properties; or
- 9.2.2 A specified category of owners of property as provided for hereunder.
- 9.3 The municipality will not grant relief to the owners of property on an individual basis unless otherwise stipulated in this policy.
- 9.4 Indigent debtors
- 8.4.1. Households that are longer in a position to pay must make application to Council for relief.

PART TEN: RELIEF MEASURES FOR CATEGORIES OF OWNERS

10. The municipality has identified the following categories of owners of properties and the requisite criteria for the purposes of granting exemptions, rebates or reductions in terms of section 15 of the Act:

PART A: REBATES

10.1 Indigent Owners		
10.1.1 Criteria	In order to qualify as an indigent owner, the owner must:	
	(a)	Be the sole owner of the property or owner jointly with his/her spouse;
	(b)	Be living permanently on the property and the Ward councilors to provide a letter of verification;
	(c)	Not own any other property;
	(d)	Have an asset threshold not exceeding: <ul style="list-style-type: none"> Single person: R 431 779.86 Married person: R 863 304.07
	(e)	Have an aggregate gross annual income not greater than: <ul style="list-style-type: none"> Single person: R 30 039.94 Married Person: R 55 763.79
	(f)	Provide proof of identity in the form of an identity document;
	(g)	Substantiate items 10.1.1(a) to 10.1.1(d) above by way of a sworn affidavit before a Commissioner of Oaths;
	(h)	Provide proof of income on a sworn declaration and supported by documentation;
	(i)	Provide any other supporting documentation as may be specified by the municipality from time to time; and
10.1.2 Rebate Granted	(j)	Make application annually on the prescribed form and within the prescribed time frame.
	Single person – not Exceeding R 30 039.94	100%
	Married person – not Exceeding R 55 763.79	100%
10.2 Retiree/Pensioner Owners		
10.2.1 – Criteria	In order to qualify as a Retiree/Pensioner owner, the owner must:	
	(a)	Be at least 60 (Female) or 60(Male) years of age and spouse must comply;

	(b)	Be the sole owner of the property or owner jointly with his\her spouse;	
	(c)	Be living permanently on the property, provided that where the owner is unable to occupy the property due to no fault of his/her own, the spouse or minor children may satisfy the occupancy requirement;	
	(d)	Not own any other property;	
	(e)	Have an asset threshold not exceeding: <ul style="list-style-type: none">• Single person: R 1 295 340.67• Married person: R 2 589 914.42	
	(f)	Have an aggregate gross annual income not greater than: <ul style="list-style-type: none">• Single person: R 90 141.94• Married Person: R 167 291.	
	(g)	Provide proof of identity in the form of an identity document;	
	(h)	Substantiate items 10.2.1(a) to 10.2.1(e) above by way of a sworn affidavit before a Commissioner of Oaths;	
	(i)	Provide proof of income on a sworn declaration and supported by documentation; and	
	(j)	Provide any other supporting documentation as may be specified by the municipality from time to time	
10.2.2 – Rebate Granted	Category 1		Percentage Rebate
	A Single person with an asset threshold not exceeding R 431 779.86 and an aggregate gross annual income not greater than R 30 039.94		100%
	A Married person with a combined asset threshold not exceeding R 863 304.07 and a combined aggregate gross annual income not greater than R 55 763.79		100%
10.2.2 – Rebate Granted (continued)	Category 2		Percentage Rebate
	A Single person with an asset threshold not exceeding R 863 560.81 and an aggregate gross annual income not greater than R 60 082.09		75%
	A Married person with a combined asset threshold not exceeding R 1 726 610.35 and a combined aggregate gross annual income not greater than R 111 527.58		75%
	Category 3		Percentage Rebate

	A Single person with an asset threshold not exceeding R 1 295 340.67 and an aggregate gross annual income not greater than R 90 123.14		50%
	A Married person with a combined asset threshold not exceeding R 2 589 935.54 and a combined aggregate gross annual income not greater than R 167 291.38		50%
10.3 Disabled Owners			
10.3.1 – Criteria	In order to qualify as a Disabled person, the owner must:		
	(a)	Be the sole owner of the property or owner jointly with his/her spouse;	
	(b)	Be living permanently on the property, provided that where the owner is unable to occupy the property due to no fault of his/her own, the spouse or minor children may satisfy the occupancy requirement;	
	(c)	Not own any other property;	
	(d)	Be over the age of Eighteen (18) years old, male or female	
	(e)	Have an asset threshold not exceeding: <ul style="list-style-type: none">• Single person: R 431 779.86• Married person: R 863 304.07	
	(f)	Have an aggregate gross annual income not greater than: <ul style="list-style-type: none">• Single person: R 30 039.95• Married Person: R 55 763.79	
	(g)	Provide proof of identity in the form of an identity document;	
	(h)	Substantiate items 10.3.1(a) to 10.3.1(d) above by way of a sworn affidavit before a Commissioner of Oaths;	
	(i)	Provide proof of income on a sworn declaration and supported by documentation;	
	(j)	Be in receipt of a disability pension from the Department of Social Welfare or other approved pension fund or a medical certificate relating to the disability; and	
	(k)	Provide any other supporting documentation as may be specified by the municipality from time to time	
10.3.2 – Rebate Granted	Gross Annual Household Income		Percentage Rebate
	Single person – not exceeding R 30 039.94		100%
	Married person – not exceeding R 55 763.79		100%

10.4 Child-Headed Households	
10.4.1 Criteria	A household may be recognized as a Child-Headed Household if:
	(a) The parent/s or care-giver of the household is terminally ill or has died;
	(b) No adult family member is available to provide care for the children in the household; and
	(c) A child has assumed the role of care-giver in respect of a child in the household.
	(d) Items 10.4.1(a) to 10.4.1(c) must be substantiated by way of a sworn affidavit from the Department of Social Development or an appropriately registered Welfare Organisation or Non Governmental Organisation together with any other supporting documentation as may be specified by the municipality from time to time.
	(e) Make application annually on the prescribed form and within the prescribed timelines.
10.4.2 Rebate Granted	100 % (Percent) Rebate

NOTE: The criteria required for the relief measures provided in 10.1 to 10.4 above have been formulated using Government Policy on Social Security as a minimum threshold. Should Government Policy change from time to time, the criteria contained in items 10.1 to 10.4 of this policy will be deemed to have been amended accordingly.

10.5 Residual Portion of Land Owned by the Ingonyama Trust Board	
10.5.1 – Criteria	The residual portion of land owned by the Ingonyama Trust excluding identifiable and rateable entities within the property (such as commercial leases and commercial and institutional PTO's) and with the proviso that the municipality may annually extend the aforementioned exclusions to include other identifiable entities as the data set is developed
10.5.2 Rebate Granted	100 % (Percent) Rebate
10.6 Owners of Properties Undertaking Approved Social, Economic and Developmental Projects	
10.6.1 Criteria	<p>The owner of a property may make application to the municipal council for the granting of relief from rates for projects that will have a significant social, economic or developmental impact within the municipal area.</p> <p>The approval of such projects for the granting of relief from rates is at the sole discretion of the municipal council</p>

10.6.2 Rebate Granted	The extent of relief granted and the conditions attached thereto are at the sole discretion of the municipality.
10.7 Owners of Properties Utilised Predominately for Tourism and Hospitality Purposes	
10.7.1 Criteria	<p>The owner of a property utilized predominately for Tourism and Hospitality purposes, meeting the criteria and requirements for classification as a Hotel and Hospitality Accommodation property as set out in item 8.2.9 and 8.2.10 above, and meeting all the criteria for classification as a Small Business in terms of the National Small Business Act as detailed hereunder, may <u>make application annually</u> on the prescribed form for the consideration of a rebate in lieu of the importance of Small Business to this sector of the local economy:</p> <ul style="list-style-type: none"> • Less than 200 Full-time Employees; • Total Annual Turnover less than R 13 Million; and • Gross Asset Value (Excluding Fixed Property) less than R 3 Million <p>To be considered the owner they must submit representation from its registered Accountant:</p> <p style="padding-left: 40px;">a certificate confirming the number of full-time employees in the employ of the enterprise; its total annual turnover; and its total gross asset valued, excluding fixed property.</p> <p>Further, the enterprise must be liable for and registered with Tourism Kwa-Zulu/Natal.</p>
10.7.2 Rebate Granted	2 % (this is in addition to the 20% that is granted for Tourism and Hospitality)

PART B: EXEMPTIONS

10.8 Properties Owned by Public Benefit Organisations which are Used for any specific Public Benefit Activities listed in Part 1 of the 9th Schedule to the Income Tax Act		
10.8.1 Criteria	In order to qualify applicants shall:	
	(a)	Make application in writing in the prescribed format;
	(b)	<p>Provide proof of ownership of the property and registration as a Public Benefit Organisation in terms of the Income Tax Act conducting one or more of the following specified public benefit activities listed in Part 1 of the 9th Schedule:</p> <ul style="list-style-type: none"> • welfare and humanitarian; or

		<ul style="list-style-type: none"> • health care; or • education.
	(c)	Submit an affidavit signed by the head of the organization before a Commissioner of Oaths that the property is used primarily for the specified public benefit activities and purposes of the organization; that no private pecuniary profit is made from the property; and that no rent is received by the applicant for any use of the property by other persons
	(d)	Make application annually on the prescribed forms within the prescribed timeframes
10.8.2 Exemption granted	The Public Benefit Organisation meeting the above criteria shall be exempted from the payment of rates.	

10.9 Properties Owned by Non Profit Organisations and Constituted Clubs which are Used for any of the specific purposes listed hereunder	
10.9.1 Criteria	In order to qualify applicants must:
	(a) Own and utilise the property for one of the following purposes:
	<ul style="list-style-type: none"> • <i>Health and welfare institutions</i> Properties used exclusively as a hospital, clinic, mental hospital, orphanage, non-profit retirement village, old age home or benevolent institution, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and or for charitable purposes.
	<ul style="list-style-type: none"> • <i>Educational institutions</i> Properties used for educational purposes including a residence registered in the name of the educational institution and used by full-time employees of the educational institution.
	<ul style="list-style-type: none"> • <i>Historical Monuments</i> Properties classified as an historical monument, open to the public and not operated for gain.
	<ul style="list-style-type: none"> • <i>Charitable institutions</i> Properties used solely for the performance of charitable work.
	<ul style="list-style-type: none"> • <i>Sporting bodies</i> Property used predominantly by an organisation for the purpose of amateur sport and any social activities which are connected with such sports.

	<ul style="list-style-type: none"> • Agricultural societies Property used for the purposes of the society which must be affiliated to a provincial or nationally recognized Agricultural union
	<ul style="list-style-type: none"> • Cemeteries and crematoria Properties used for cemeteries and crematoria and operated not for gain.
	<ul style="list-style-type: none"> • Cultural institutions Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act. Act 66 of 1989.
	<ul style="list-style-type: none"> • Museums, libraries, art galleries and botanical gardens Properties used for museum, library, art gallery or botanical garden purposes, open to the public and not operated for gain.
	<ul style="list-style-type: none"> • War veterans Property registered in the name of a trustee or trustees of organisations (as defined in the Social Aid Act, Act 66 of 1989) maintained for the welfare of war veterans and their families.
	<ul style="list-style-type: none"> • Youth development organisations Properties used by organisations such as the Boy Scouts, Girls Guides, Voortrekkers or organisations the Council deems to be similar.
	<ul style="list-style-type: none"> • Animal protection Properties used by institutions/organizations whose exclusive aim is to protect birds, reptiles and other animals on a not-for-gain basis.
	(b) Make application in writing in the prescribed format;
	(c) Provide proof of ownership of the property and registration as a Non-Profit Organisation in terms of the Non-Profit Act, provided that for the first year of the implementation of this policy (the 2008/2009 Financial year), proof of application for registration as a non-profit organization will suffice) or alternatively, provide a copy of the Club's constitution.
	(d) Submit an affidavit signed by the head of the organization or club before a Commissioner of Oaths that the property is used primarily for the specified public benefit activities and purposes of the organisation; that no private pecuniary profit is made from the property; and that no rent is received by the applicant for any use of the property by other persons
	(e) Make application annually on the prescribed form within the prescribed timeframes.

10.9.2 Exemption granted

The Non-Profit Organisation or club meeting the above criteria shall be exempted from the payment of rates.

10.10 De-registration of Indigent Owners

- 10.10.1 Any customer who provides or provided false information in the application form and/or other documentation and information in connection with the application shall automatically, without notice, be de-registered as an indigent customer from the date on which the Municipality or its authorised agent become aware that such information is false.
- 10.10.2 An indigent customer must immediately request de-registration by the Municipality or its authorised agent if his/her circumstances has changed to the extent that he/she no longer meets the qualifications set out in section 5 of the Indigent Support Policy.
- 10.10.3 An indigent customer shall automatically be de-registered if an application in accordance with section 6 of the Indigent Support Policy is not made or if such application is not approved.
- 10.10.4 An indigent customer shall automatically be de-registered if an audit or verification concludes that the financial circumstances of the indigent customer has changed to the extent that he/she no longer meets the qualifications set out in section 5 of the Indigent Support Policy.
- 10.10.5 An indigent customer may at any time request de-registration.

PART ELEVEN: RELIEF MEASURES FOR OWNERS OF CATEGORIES

- 11. The municipality has identified the following categories of properties and the requisite criteria for the purposes of granting exemptions, rebates or reductions to the owners of these categories of property in terms of section 15 of the Act:

PART A: REBATES**11.1 Developed Residential Property**

In order to qualify for the rebate detailed hereunder, the property must meet the criteria and requirements for classification as a Residential Property as set out in item 8. above and be developed. This property's sole use is residential.
Rebate Granted
30%

11.2 Developed Residential Small holding Property
In order to qualify for the rebate detailed hereunder, the property must meet the criteria and requirements for classification as a Residential Small holding Property as set out in item 8. above and be developed.
Rebate Granted
30%

11.3 Developed Business, Commercial and Industrial Property
In order to qualify for the rebate detailed hereunder, the property must meet the criteria and requirements for classification as a Business, Commercial and Industrial Property as set out in item 8. above and be developed.
Rebate Granted
30%

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11.5 Properties Situated Outside of the Proclaimed Boundaries of the Townlands of Himeville, Underberg, Bulwer, Creighton and Donnybrook: Non-agricultural	
11.5.1 Criteria	The owner of a property situated outside of the proclaimed boundaries of the townlands of Himeville, Underberg, Bulwer, Creighton and Donnybrook, excluding properties classified as agricultural properties, shall receive apart from any other rebates, reductions and exemptions that may be applicable, a rebate in lieu of the limited municipal services available to such properties.
11.5.2 Rebate Granted	5%

11.6 Properties Situated Outside of the Proclaimed Boundaries of the Townlands of Himeville, Underberg, Bulwer, Creighton and Donnybrook: Agricultural	
11.6.1 Criteria	The owner of a property situated outside of the proclaimed boundaries of the townlands of Himeville, Underberg, Bulwer, Creighton and Donnybrook classified as agricultural properties, shall receive apart from any other rebates, reductions and exemptions that may be applicable, a rebate in lieu of the limited municipal services available to such properties.
11.6.2 Rebate Granted	5%

PART B: REDUCTIONS

It is recorded that in terms of section 17(1)(h) of the Act, the municipality is precluded from levying rates on the first R 15 000-00 of the market value of a property assigned in the valuation or supplementary valuation roll to a category determined by the municipality:

(a) For residential purposes

11.7 Properties Affected by a Disaster or other Serious Adverse Social or Economic Conditions	
11.7.1 Criteria	The owner of any category of property may make application for the consideration of a reduction in the municipal valuation of his/her property as contemplated in section 15 of the Act, where it is contended that the market value of the property is being affected by:
	(a) A disaster within the meaning of the Disaster Management Act (57 of 2002); or
	(b) Any other serious adverse social or economic conditions as may be defined and determined by the Council.
11.7.2 Reduction Granted	<p>The relief provided will be in the form of a reduction in the municipal valuation of the property in relation to a certificate issued for this purpose by the municipal valuer.</p> <p>The resultant reduction in the quantum of the rates payable will be for the current financial year only and calculated on a pro-rata basis from the date of the disaster or adverse conditions to the end of the financial year.</p> <p>Should the applicant consider that the conditions resulting in the granting of relief remain unaltered at the conclusion of the</p>

	financial year in question, a further application may be lodged for the new financial year
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PART B: EXEMPTIONS

11.8 Residential Properties with a Market Value Below a Prescribed Municipal Valuation Threshold	
11.8.1 Criteria	The owner of a property assigned to a category determined by this policy for residential purposes with a municipal valuation below R 50 000-00 shall be exempted from the liability for the payment of rates. Included in the aforementioned property value of R 50 000-00 is the amount of R 15 000-00 as set out in section 17 of the Act.
11.8.2 Exemption granted	The owner of a property meeting the above criteria is exempted from the payment of rates.

11.9 Properties in private ownership utilized for informal settlements	
11.9.1 Criteria	The owner of a property whose property is utilized for informal settlement purposes provided that no monetary gain is made from the inhabitants of the informal settlement.
11.9.2 Exemption granted	The owner of a property meeting the above criteria is exempted from the payment of rates.
The owners of properties meeting the criteria and requirements for classification as properties utilized for informal settlement purposes may apply for the aforementioned Rebate which must be made on the prescribed form and within the prescribed time period.	
11.10 on a property registered in the name of and used primarily as a place of public worship by a religious community, including the official residence registered in the name of that community which is occupied by the office bearer of that community who officiates at services at that place of worship.	
11.10.1 Criteria	The owner of a property which is the official residence registered in the name of the religious community which is occupied by the office bearer of that community who officiates at services at that place of worship

11.10.2 Exemption granted	The owner of a property meeting the above criteria is exempted from the payment of rates.
The owners of properties meeting the criteria and requirements for classification as properties utilized for place of public worship by a religious community, including the official residence registered in the name of that community which is occupied by the office bearer of that community who officiates at services at that place of worship may apply for the aforementioned Rebate which must be made on the prescribed form and within the prescribed time period.	

PART TWELVE: MULTIPLE PURPOSE PROPERTIES

- 12.1 The municipality has resolved that property valuations will be assessed according to the permitted use (vacant land) and the dominant use of the property.
- 12.2 Section 8 of the Act provides for the value of properties to be based on one of the following criteria namely:
 - 12.2.1 The use (section 8(a));
 - 12.2.2 The permitted use (section 8(b));
 - 12.2.3 geographical area in which the property is situated (section 8(c))
- 12.3 It is recorded that this municipality has determined that for the purpose of assessing the value of multi-purpose properties the following criteria will apply:
 - 12.3.1 Option 12.2.1 will apply only in respect of vacant land which has not been put to any use. In this instance the zoning or permitted use prevails. If indeterminate, then the valuer will establish the Highest and Best Use of the property;
 - 12.3.2 The valuation for all other multiple-purpose properties will be assessed according to the dominant use of the property according to value.
- 12.4 This municipality has resolved that:
 - 12.4.1 generally properties will be assigned to a category based on its dominant usage, provided that:
 - 12.4.2 In the case of State and Trust Land the different usage will be assessed pro rata and assigned to a category.
 - 12.4.3 That with due regard to the above, it is specifically recorded that with due regard to Ingonyama Trust Board property:
 - 12.4.3.1 It shall be considered as a multiple use property as a whole;
 - 12.4.3.2 That identifiable and rateable entities within the property (such as commercial leases and commercial and institutional PTO's) be identified, valued and rated individually, with the proviso that the municipality may extend this annually to include other identifiable entities as the data set is developed; and

- 12.4.3.3 That the residual portion of the land be considered as the 'Residual' portion of the land for valuation, rating and rebate purposes and be exempted from the payment of rates.

PART THIRTEEN: COMMUNITY PARTICIPATION

- 13.1 It is recorded that every municipality may only adopt its rates policy or any amendment thereof or any review of its policy after following a process of community participation in accordance with chapter 4 of the Municipal systems Act, 2000.
- 13.2 This Municipality will comply with its community participation and consultation obligations in terms of Chapter 4 of the Municipal Systems Act and Sections 4 and 5 of the Act before the Rates Policy or any review thereof is finally adopted. In terms of chapter 4 of the Municipal systems Act, 2000 (Act No. 32 of 2000) the Municipality is committed to:
- 13.2.1 Building capacity of the local community to enable it to participate in the affairs of the Municipality; and
- 13.2.2 To foster community participation for which the municipality will allocate funds in its budget for such processes.
- 13.3 The Participation by the local community in municipal affairs will take place through the political structures of the municipality; the mechanisms, processes and procedures for participation in municipal governance and any other appropriate mechanisms processes and procedures established by the municipality.
- 13.4 The municipality will provide for:
- 13.4.1 The receipt processing and consideration of petitions, objections and comments lodged by the members of the local community;
- 13.4.2 Public meetings and hearings by the municipal council and other political structures (e.g. ward committees) and political office bearers of the municipality;
- 13.4.3 Consultative sessions with locally recognized community organizations and where appropriate traditional authorities;
- 13.5 Communication with the public relating to the Rates Policy will be in terms of section 4(2) of the act by notice in:
- 13.5.1 Local newspapers circulating in its area and determined by this council as a newspaper of record; and/or
- 13.5.2 Official notice boards and other public places accessible to the public including the library and the municipal offices; and
- 13.5.3 Inviting the local community to submit comments and representations within the time specified in the notice.

PART FOURTEEN: RECOVERY OF RATES

- 14.1 The following people shall be liable for the payment of rates levied by the Municipality:
 - 14.1.1 Owner of a property;
 - 14.1.2 joint owners of a property, who shall be liable jointly and severally;
 - 14.1.3 the owner of a sectional title unit; and
 - 14.1.4 in relation to agricultural properties:
 - 14.1.4.1 any one joint owner of the agricultural property for all the rates levied on the agricultural property; or
 - 14.1.4.2 Each individual joint owner for that portion of rates levied on the joint owner's undivided share in the agricultural property, whichever option the Municipality may choose in relation to agricultural properties.
- 14.2 In terms of Section 26 of the Act the Municipality will recover rates:
 - 14.2.1 on a monthly basis or less often as may be determined annually by the Municipality; or
 - 14.2.2 annually, as may be agreed with the owner of the property.
- 14.3 The Municipality will furnish each person liable for the payment of rates with a written account in terms of Section 27 of the Act.
- 14.4 A Municipality may recover rates in arrears from tenants and occupiers in accordance with the provisions of Section 28 of the Act.
- 14.5 A Municipality may recover rates due, either whole or in part, from the agent of the owner if this is more convenient for the Municipality and in terms of Section 29 of the Act.
- 14.6 If a rate is payable in a single amount annually, it must be paid on or before a date determined annually by the Municipality.

PART FIFTEEN: CONSOLIDATION AND APPORTIONMENT OF PAYMENTS

- 15. Separate accounts of persons liable for payment to the municipality for either rates or services may/will be consolidated in one account and any appropriation of payments will be done in accordance with the municipality's credit control policy.

PART SIXTEEN: DEFERMENT OF RATES

- 16.1 The Municipality may on application defer the payment of rates in terms of section 26(3) of the Act but only in special circumstances which shall be prescribed by the Council.

16.1.1 It is recorded that the Council has not yet prescribed any such circumstances.

PART SEVENTEEN: IMPERMISSIBLE RATES IN TERMS OF SECTION 17 OF THE ACT

- 17.1 It is recorded that the Municipality may not, in terms of section 17 of the Act levy a rate on

17.1.1 the first 60% of the market value of public service infrastructure;

17.1.2 any part of the seashore as defined in the Seashore Act, 1935 (Act No.21 of 1935);

17.1.3 any part of the territorial waters of the Republic as determined in terms of the Maritime Zones Act, 1994 (Act No. 15 of 1994);

17.1.4 any islands of which the state is the owner, including the Prince Edward Islands referred to in the Prince Edward Islands Act, 1948 (Act No. 43 of 1948);

17.1.5 those parts of a special nature reserve, national park or nature reserve within the meaning of the Protected Areas Act, or of a national botanical garden within the meaning of the National Environmental Management: Biodiversity Act, 2004, which are not developed or used for commercial, business, agricultural or residential purposes;

17.1.6 mineral rights within the meaning of paragraph (b) of the definition of "property" in section 1 of the Act;

17.1.7 a property belonging to a land reform beneficiary or his or her heirs, provided that this exclusion lapses ten years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds;

17.1.8 the first R 50 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality

17.1.8.1 residential purposes;

17.1.8.2 for properties used for multiple purposes, provided one or more components of the property are used for residential purposes; or

17.1.9 on a property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at services at that place of worship.

- 17.1.10 The exclusion from rates of a property referred to in subsection 17.1,5 lapses if the declaration of that property as a special nature reserve, national park, nature reserve or national botanical garden, or as part of such a reserve, park or botanical garden, is withdrawn in terms of the applicable Act mentioned in that subsection.
- 17.2 If the property in respect of which the declaration is withdrawn is privately owned, the owner, upon withdrawal of the declaration, becomes liable to the municipality concerned for any rates that, had it not been for subsection 17.1.5, would have been payable on the property during the period commencing from the effective date of the current valuation roll of the municipality. If the property was declared as a protected area after the effective date of the current valuation roll, rates are payable only from the date of declaration of the property.
- 17.3 The amount for which an owner becomes liable in terms of paragraph (b) must be regarded as rates in arrears, and the applicable interest on that amount is payable to the municipality.
- 17.4 Paragraphs 17.2 and 178.3 apply only if the declaration of the property was withdrawn because of
- 17.4.1 a decision by the private owner for any reason to withdraw from the agreement concluded between the private owner and the state in terms of the Protected Areas Act, and in terms of which the private owner initially consented to the property being declared as a protected area; or
 - 17.4.2 a decision by the state to withdraw from such agreement because of a breach of the agreement by the private owner.

PART EIGHTEEN:

CONSTITUTIONIONALLY IMPERMISSABLE RATES

- 18.1 The Act provides that in terms of Section 229(2)(a) of the Constitution a Municipality may not exercise its power to levy rates on property in a way that would materially and unreasonably prejudice -
- 18.1.1 national economic policies;
 - 18.1.2 economic activities across its boundaries; or
 - 18.1.3 the national mobility of goods, services, capital or labour.

PART NINETEEN: INTERPRETATION AND ENFORCEMENT

It is recorded that the Chief Financial Officer of the municipality is primarily responsible for the interpretation and enforcement of this policy.

Any disputes relating to the Chief Financial Officer's interpretation and enforcement of this policy shall be referred to the Municipal Manager for resolution in the first instance.

The Municipal Manager may establish a Panel consisting of the Chief Financial Officer and Civic Forums, Traditional Leaders and Street Traders of the community to assist him/her in resolving such disputes.

Any decision made by the Municipal Manager relating to a dispute regarding the interpretation and enforcement of this policy may be referred on appeal to the Council for resolution.

ANNEXURE "A": LEGAL REQUIREMENTS

This annexure does not cover the complete contents of the Property **Rates** Act, but focuses on those requirements that are immediately relevant to a municipality's **rates policy**.

The provisions dealing with most of the valuation processes and with transitional arrangements are not covered in this annexure.

SECTION 2: POWER TO LEVY RATES

A metropolitan or local municipality may levy a rate on property in its municipal area.

A municipality must exercise its power to levy a rate on property subject to Section 229 and any other applicable provisions of the Constitution, the provisions of the present Act, and the **rates policy** it must adopt in terms of this Act.

SECTION 3: ADOPTION AND CONTENTS OF RATES POLICY

The council of a municipality must adopt a **policy** consistent with the present Act on the levying of **rates** on rateable property in the municipality.

Such a **rates policy** will take effect on the effective date of the first valuation roll prepared by the municipality in terms of the present Act, and such **policy** must accompany the municipality's budget for the

financial year concerned when that budget is tabled in the council in terms of the requirements of the Municipal Finance Management Act.

A **rates policy** must:

- treat persons liable for **rates** equitably;
- determine the criteria to be applied by the municipality if it:
 - levies different **rates** for different categories of property;
 - exempts a specific category of owners of properties, or the owners of a specific category of properties, from payment of a rate on their properties;
 - grants to a specific category of owners of properties, or to the owners of a specific category of properties, a rebate on or a reduction in the rate payable in respect of their properties; or
 - increases **rates**;
- determine or provide criteria for the determination of categories of properties for the purposes of levying different rates, and categories of owners of properties, or categories of properties, for the purpose of granting exemptions, rebates and reductions;
- determine how the municipality's powers in terms of Section 9 must be exercised in relation to properties used for multiple purposes;
- identify and quantify in terms of cost to the municipality and any benefit to the local community, exemptions, rebates and reductions; exclusions; and rates on properties that must be phased in terms of Section 21;
- take into account the effect of rates on the poor and include appropriate measures to alleviate the rates burden on them;
- take into account the effect of rates on organisations conducting specified public benefit activities and registered in terms of the Income Tax Act for tax reductions because of those activities, in the case of property owned and used by such organisations for those activities;
- take into account the effect of rates on public service infrastructure;
- allow the municipality to promote local, social and economic development; and
- Identify, on a basis as may be prescribed, all rateable properties in a municipality that are not rated in terms of Section 7.

Any exemptions, rebates or reductions granted and provided for in the rates policy adopted by a municipality must comply and be implemented in accordance with a national framework that may be prescribed after consultation with organised local government.

No municipality may grant relief in respect of the payment of rates to:

- a category of owners of properties, or to the owners of a category of properties, other than by way of an exemption, rebate or reduction as provided for in its rates policy and granted in terms of Section 15 of the present Act; or
- The owners of properties on an individual basis.

SECTION 4: COMMUNITY PARTICIPATION

Before a municipality adopts its **rates policy**, the municipality must follow the process of community participation envisaged in Chapter 4 of the Municipal Systems Act; and comply with the following requirements, as set out below.

The municipal manager of the municipality must:

- conspicuously display the draft rates policy for a period of at least 30 days at the municipality's head and satellite offices and libraries, and, if the municipality has an official website or a website available to it, on that website as well; and
- advertise in the media a notice stating that a draft rates policy has been prepared for submission to the council, and that such policy is available at the various municipal offices for public inspection, and (where applicable) is also available on the relevant website; and inviting the local community to submit comments and representations to the municipality within a period specified in the notice, but which period shall not be less than 30 days.

The council must take all comments and representations made to it into account when it considers the draft **rates policy**.

SECTION 5: ANNUAL REVIEW OF RATES POLICY

The council must annually review, and – if needed – amend its **rates policy**.

Any amendments to the **rates policy** must accompany the municipality's annual budget when it is tabled in the council in terms of the Municipal Finance Management Act.

When the council decides to amend the **rates policy**, community participation must be allowed for as part of the municipality's annual budget process.

SECTION 6: BY-LAWS TO GIVE EFFECT TO RATES POLICY

A municipality must adopt by-laws to give effect to the implementation of its rates policy, and such by-laws may differentiate between different categories of properties, and different categories of owners of properties liable for the payment of rates.

SECTION 7: RATES TO BE LEVIED ON ALL RATEABLE PROPERTY

When levying **rates** a municipality must levy such **rates** on all rateable property in its area, but it is nevertheless not obliged to levy **rates** on:

- properties of which the municipality itself is the owner;
- public service infrastructure owned by a municipal entity;
- rights registered against immovable property in the name of a person;
- properties in respect of which it is impossible or unreasonably difficult to establish a market value because of legally insecure tenure attributable to past racially discriminatory laws or practices.

The requirement to levy **rates** on all rateable properties does not prevent a municipality from granting exemptions from rebates on or reductions in **rates** levied.

SECTION 8: DIFFERENTIAL RATES

A municipality may in terms of the criteria set out in its rates policy levy different rates for different categories of rateable property, and these categories may be determined according to the:

- use of the property;
- permitted use of the property; or
- Geographical area in which the property is situated.

Categories of rateable property that may be determined include the following:

- residential properties
- industrial properties
- business and commercial properties
- farm properties used for:
 - agricultural purposes
 - other business and commercial purposes
 - residential purposes
 - purposes other than those specified above
 - farm properties not used for any purpose
- smallholdings used for:
 - agricultural purposes
 - residential purposes
 - industrial purposes
 - business and commercial purposes

- purposes other than those specified above
- state owned properties
- municipal properties
- public service infrastructure
- privately owned towns serviced by the owner
- formal and informal settlements
- communal land
- state trust land
- properties acquired through the provision of Land Assistance Act 1993 or the
- Restitution of Land Rights Act 1994 or which is subject to the Communal
- Property Associations Act 1996
- protected areas
- properties on which national monuments are proclaimed
- properties owned by public benefit organisations and used for any specific public benefit activities
- Properties used for multiple purposes.
- Properties used for Hospitality & Tourism Rural (MEC decision pending)

SECTION 9: PROPERTIES USED FOR MULTIPLE PURPOSES

A property used for multiple purposes must, for **rates** purposes, be assigned to a category determined by the municipality for properties used for:

- a purpose corresponding with the permitted use of the property, if the permitted use of the property is regulated;
- a purpose corresponding with the dominant use of the property; or
- Multiple purposes, as specified in Section 8 above.

A rate levied on a property assigned to a category of properties used for multiple purposes must be determined by:

- apportioning the market value of the property, in a manner as may be prescribed to the different purposes for which the property is used; and
- Applying the rates applicable to the categories determined by the municipality for properties used for those purposes to the different market value apportionments.

SECTION 10: LEVYING OF RATES ON PROPERTY IN SECTIONAL TITLE SCHEMES

A rate on a property which is subject to a sectional title scheme must be levied on the individual sectional title units in the scheme, and not on the property on a whole.

SECTION 11: AMOUNT DUE FOR RATES

A rate levied by a municipality on property must be stated as an amount in the rand:

- on the market value on the property;
- in the case of public service infrastructure, on the market value of the public
- service infrastructure less 30% of that value;
- in the case of property to which Section 17(1)(h) applies, on the market value of the property less the amount stated in that section (note the section concerned deals with the requirement that the first R15 000 of the market value of certain properties is not rateable).

SECTION 12: PERIODS FOR WHICH RATES MAY BE LEVIED

In levying **rates**, a municipality must levy the rate for a financial year. A rate lapses at the end of the financial year for which it was levied.

The levying of **rates** forms part of the municipality's annual budget process, and the municipality must therefore annually, at the time of its budget process, review the amount in the rand of its current **rates** in line with the annual budget for the next financial year.

SECTION 13: COMMENCEMENT OF RATES

A rate becomes payable as from the start of the particular financial year, or if the municipality's annual budget is not approved by the start of the financial year, as from such later date when the municipality's annual budget, including the resolution levying the rates, is approved by the provincial executive in terms of section 26 of the Municipal Finance Management Act.

SECTION 14: PROMULGATION OF RESOLUTIONS LEVYING RATES

A rate is levied by a municipality by a resolution passed by the council with a supporting vote of a simple majority of its members.

The resolution levying the rates must be promulgated by publishing the resolution in the provincial gazette.

Whenever a municipality passes a resolution to levy rates, the municipal manager must, without delay, conspicuously display the resolution for a period of at least 30 days at the municipality's head and satellite offices and libraries, and if the municipality has an official website or a website is available to it, on that website as well; and advertise in the media a notice stating that the resolution levying the property rates has been passed by the council, and that the resolution is available at the municipality's head and satellite offices as so forth.

SECTION 15: EXEMPTIONS, REDUCTIONS AND REBATES

A municipality may in terms of the criteria which it has set out in its rates policy:

- exempt a specific category of owners of properties, or the owners of a specific category of properties, from payment of the rate levied on their property; or
- Grant to a specific category of owners, or to the owners of a specific category of properties, a rebate on or a reduction in the **rates** payable in respect of their properties.

In granting exemptions, reductions and rebates in respect of owners or categories of properties, a municipality may determine such categories in accordance with Section 8 of the present Act, and when granting exemptions, reductions or rebates in respect of categories of owners of properties, such categories may include:

- indigent owners;
- owners dependent on pensions or social grants for their livelihood;
- owners temporarily without income;
- owners of property situated within an area affected by a disaster or any other serious adverse social or economic conditions;
- owners of residential properties with a market value lower than an amount
- determined by the municipality; and

The municipal manager must annually table in the council:

- a list of all exemptions, reductions and rebates granted by the municipality during the previous financial year; and
- A statement reflecting the income which the municipality has forgone during the previous financial year by way of such exemption, reductions and rebates, exclusions referred to in the Act, and the phasing in discount granted in terms of Section 21.

All exemptions, reductions and rebates projected for a financial year must be reflected in the municipality's annual budget for that year as income on the revenue side and expenditure on the expenditure side.

SECTION 16: CONSTITUTIONALLY IMPERMISSIBLE RATES

In terms of the Constitution a municipality may not exercise its power to levy rates on property in a manner that materially and unreasonably prejudices national economic policies, economic activities across its boundaries, or the national mobility of goods, services, capital and labour.

If a rate on a specific category of properties, or a rate on a specific category of properties above a specific amount in the rand, is materially and unreasonably prejudicing any of the matters referred to above, the Minister of Provincial and Local Government may, by notice in the gazette, give notice to the relevant municipality that the rate must be limited to an amount in the rand specified in the notice.

SECTION 17: OTHER IMPERMISSIBLE RATES

A municipality may not levy a rate on:

- the first 30% of the market value of public service infrastructure;
- on any property referred to in paragraphs (a), (b), (c), (d), (e), (f), (g), (h) of the definition of “public service infrastructure”;
- any part of the seashore;
- any part of the territorial waters of the Republic;
- any islands of which the state is the owner;
- those parts of a special nature reserve, national park or nature reserve or
- national botanical garden which are not developed or used for commercial, business, agricultural or residential purposes;
- mineral rights;
- property belonging to a land reform beneficiary or his or her heirs, provided that this exclusion lapses 10 years from the date on which such beneficiary’s title was registered in the office of the registrar of deeds;
- the first R50 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll to a category determined by the municipality for residential purposes or for properties used for multiple purposes its R 15 000, provided one or more components of the property are used for residential purposes;
- A property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office bearer of that community and who officiates at services at that place of worship.

(The remainder of this Section deals with situations where the various exemptions lapse).

SECTION 18: EXEMPTION OF MUNICIPALITIES FROM PROVISIONS OF SECTION 17

A municipality may apply in writing to the Minister for Provincial and Local Government to be exempted from applying the exemptions granted in respect of the first 30% of the market value of public infrastructure, the exemptions on nature reserves, national parks and national botanical gardens, the exemption on property belonging to land beneficiaries, and the exemption applying to the first R15 000 of the market value of residential and mixed use property, if the municipality can demonstrate that such exclusions are compromising or impeding its ability or right to exercise its powers or perform its functions within the meaning of the Constitution.

SECTION 19: IMPERMISSIBLE DIFFERENTIATION

A municipality may not levy:

- different **rates** on residential properties (except where transitional arrangements apply or where some of the properties are newly rateable S11(2), 21 and 89(a);
- a rate on non-residential properties that exceeds a prescribed ratio to the rate on residential properties;
- **rates** which unreasonably discriminate between categories of non-residential properties; and
- Additional **rates**, except as provided for in Section 22.

SECTION 20: LIMITS ON ANNUAL INCREASES OF RATES

The Minister of Provincial Local Government may, with the concurrence of the Minister of Finance and by notice in the gazette, set an upper limit on the percentage by which **rates** on properties or a rate on a specific category of properties may be increased.

Different limits may be set for different kinds of municipalities or different categories of properties.

The Minister may, on written application by a municipality, and on good cause shown, exempt such municipality from a limit set in terms of the foregoing.

SECTION 22: SPECIAL RATING AREAS

A municipality may by a resolution of its council determine an area within that municipality as a special rating area, levy an additional rate on property in that area for the purpose of raising funds for improving or upgrading that area, and differentiate between categories of properties when levying such additional rate.

For determining such a special rating area, the municipality must undertake a prescribed process of consultation with the local community and obtain the consent of the majority of the members of the local community in the proposed special rating area who will be liable for paying the additional rate.

The levying of an additional rate may not be used to reinforce existing inequities in the development of the municipality, and any determination of a special rating area must be consistent with the objectives of the municipality's IDP.

SECTION 23: REGISTER OF PROPERTIES

The municipality must draw up and maintain a register in respect of all properties situated within that municipality, dividing such register into a part A and a part B.

Part A of the register consists of the current valuation roll of the municipality, including any supplementary valuation rolls prepared from time to time.

Part B of the register specifies which properties on the valuation roll or any supplementary valuation rolls are subject to:

- an exemption from **rates** in terms of Section 15 of the present Act;
- a rebate on or a reduction in the rate in terms of Section 15;
- a phasing in of the rate in terms of Section 21; and
- Exclusion referred to in Section 17.

The register must be open for inspection by the public during office hours, and if the municipality has an official website or a website available to it, the register must also be displayed on that website.

The municipality must at regular intervals, but at least annually, update part B of the register.

SECTION 24: PROPERTY RATES PAYABLE BY OWNERS

A rate levied by a municipality on property must be paid by the owner of the property.

Joint owners of a property are jointly and severally liable for the amount due for rates on that property.

In the case of agricultural property owned by more than one owner in undivided shares, the municipality must consider whether in the particular circumstances it would be more appropriate for the municipality to hold any one of the joint owners liable for all rates levied in respect of the agricultural property, or to hold any joint owner only liable for that portion of the rates levied on the property that represent that joint owner's undivided share in the agricultural property.

SECTION 25: PAYMENT OF RATES ON PROPERTY IN SECTIONAL TITLE SCHEMES

The rate levied by a municipality on a sectional title unit is payable by the owner of the unit.

The municipality may not recover the rate on such sectional title unit, or any part of such rate, from the body corporate controlling the sectional title scheme, except when the body corporate itself is the owner of any specific sectional title unit.

SECTION 26: METHOD AND TIME OF PAYMENT

A municipality must recover a rate on a monthly basis, or less often as may be prescribed in terms of the Municipal Finance Management Act, or annually, as may be agreed to with the owner of the property.

If the rate is payable in a single annual amount, it must be paid on or before a date determined by the municipality. If the rate is payable in installments, it must be paid on or before a date in each period determined by the municipality.

SECTION 27: ACCOUNTS TO BE FURNISHED

A municipality must furnish each person liable for the payment of a rate with a written account specifying:

- the amount due for **rates** payable;
- the date on or before which the amount is payable;
- how the amount was calculated;
- the market value of the property;
- if the property is subject to any compulsory phasing in discount in terms of Section 21, the amount of the discount, and if the property is subject to any additional rate in terms of Section 22, the amount due for additional **rates**.

The person liable for payment of the **rates** remains liable for such payment whether or not such person has received a written account from the municipality.

If the person concerned has not received a written account, that person must make the necessary enquiries from the municipality.

SECTION 28: RECOVERY OF RATES IN ARREARS FROM TENANTS AND OCCUPIERS

If an amount due for rates levied in respect of a property is unpaid by the owner of the property after the date determined for payment by the municipality, the municipality may recover the amount in whole or in part from a tenant or occupier of the property, despite any contractual obligation to the contrary on the tenant or occupier.

The municipality may recover an amount only after it has served a written notice on such tenant or occupier.

The amount that the municipality may recover from the tenant or occupier is limited to the amount of the rent or other money due or payable, but not yet paid, by such tenant or occupier to the owner of the property.

SECTION 29: RECOVERY OF RATES FROM AGENTS

A municipality may recover the amount due for rates on a property in whole or in part from the agent of the owner, if this is more convenient for the municipality, but only after the municipality has served a written notice on the agent in this regard.

The amount that the municipality may recover from the agent is limited to the amount of any rent or other money received by the agent on behalf of the owner, less any commission due to the agent.

SECTION 30: GENERAL VALUATION AND PREPARATION OF VALUATION ROLLS

A municipality intending to levy a rate on property must cause a general valuation to be made of all properties in the municipality, and must prepare a valuation roll of all properties in terms of such valuation.

All rateable properties in a municipal area must be valued during such general valuation, including all properties fully or partially excluded from rates in terms of Section 17 of the present Act.

However, if the municipality does not intend to levy rates on its own property, on public service infrastructure owned by a municipal entity, on rights in properties, and on properties in respect of which it is impossible or unreasonably difficult to establish a market value because of legally insecure tenure resulting from past racial discrimination, the

municipality is not obliged to value such properties as part of the valuation process.

A municipality may also apply to the Minister for exemption from the obligation to value properties excluded from rates in terms of Section 17 if the municipality can demonstrate that the valuation of such properties is too onerous for it, given its financial and administrative capacity.

Properties which have not been valued, because of any of the foregoing considerations, must nevertheless be included in the valuation roll.

SECTION 31: DATE OF VALUATION

For the purposes of a general valuation a municipality must determine a date that may be not more than 12 months before the start of the financial year in which the valuation roll is to be first implemented.

The general valuation must reflect the market values of properties in accordance with market conditions which apply as at the date of the valuation, and in accordance with any other applicable provisions of the present Act.

SECTION 32: COMMENCEMENT AND PERIOD OF VALIDITY OF VALUATION ROLLS

A valuation roll takes effect from the start of the financial year following completion of the public inspection period required by the present Act, and remains valid for that financial year or for one or more subsequent financial years, as the municipality may decide, but in total not for more than four financial years.

Section 32(2) provides for the extension of the period of validity of the valuation roll by the MEC for Local Government, but only up to a period of five financial years, and only in specified circumstances.

SECTION 46: GENERAL BASIS OF VALUATION

The market value of a property is the amount the property would have realised if sold on the date of valuation in the open market by a willing seller to a willing buyer.

SECTION 47: VALUATION OF PROPERTY IN SECTIONAL TITLE SCHEMES

When valuing a property which is subject to a sectional title scheme, the valuer must determine the market value of each sectional title unit in the scheme.

SECTION 77: GENERAL

A municipality must regularly, but at least once a year, update its valuation roll by causing a supplementary valuation roll to be prepared, or the valuation roll itself to be amended.

PART TWENTY: COUNCIL APPROVAL AND EFFECTIVE DATE

Approval of Policy by Council and Effective date: -----

MUNICIPAL MANAGER

DATE

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...01 July 2019.....